

30 KAR 7:020. Standard form occupational license fee returns for dual tax districts.

RELATES TO: KRS 67.750, 67.767

STATUTORY AUTHORITY: KRS 67.767(1)(a)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 67.767(1)(a) requires the Secretary of State to promulgate an administrative regulation prescribing a standard form that shall be accepted by all tax districts and shall allow for returns of net profits and gross receipts occupational license taxes by all business entities, as well as instructions for completing the form. This administrative regulation prescribes the standard form for occupational license tax returns for dual tax districts and form instructions as mandated by KRS 67.767(1)(a).

Section 1. Definitions. (1) "Business entity" is defined by KRS 67.750(1).

(2) "Tax district" is defined by KRS 67.750(10).

Section 2. A business entity shall:

(1) Follow the filing requirements specified by the business entity's local tax district; and

(2) Use the Form OL-D, Dual Tax District, Occupational License Fee Return, and the General Instructions for Form OL-D for a Dual Tax District to report business and occupational license taxes to the business entity's local tax district, if so required.

Section 3. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "Form OL-D, Dual Tax District, Occupational License Fee Return", November 2016; and

(b) "General Instructions for Form OL-D for a Dual Tax District", November 2016.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Secretary of State's office, 700 Capital Avenue, State Capitol, Suite 152, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m., or may be obtained from the Secretary of State's Web site at <http://www.sos.ky.gov>. (43 Ky.R. 1113; eff. 3-3-2017.)